## Deduction of State and Local General Sales Taxes

State	Number of	Amount
	returns	(in thousands)
United States	12,025,828	\$19,461,848
Alabama	99,914	\$134,607
Alaska	28,599	\$33,555
Arizona	301,367	\$509,067
Arkansas	51,189	\$80,942
California	1,342,618	\$2,064,223
Colorado	121,662	\$171,830
Connecticut	73,645	\$63,693
Delaware	1,879	\$3,208
<b>District of Columbia</b>	6,062	\$5,949
Florida	2,344,975	\$3,182,087
Georgia	205,058	\$265,500
Hawaii	26,520	\$25,920
Idaho	42,432	\$60,707
Illinois	391,490	\$689,666
Indiana	43,432	\$54,575
lowa	52,811	\$58,387
Kansas	66,629	\$116,045
Kentucky	58,963	\$59,377
Louisiana	73,226	\$167,939
Maine	16,591	\$11,464
Maryland	65,045	\$60,841
Massachusetts	72,297	\$58,044
Michigan	226,623	\$230,606
Minnesota	81,680	\$89,742
Mississippi	69,633	\$103,701
Missouri	88,065	\$131,834
Montana	2,050	\$2,730
Nebraska	33,391	\$43,025
Nevada	379,374	\$613,461
New Hampshire	4,045	\$3,952
New Jersey	305,937	\$327,063
New Mexico	38,706	\$58,167
New York	394,124	\$578,324
North Carolina	146,535	\$170,487
North Dakota	15,703	\$22,497
Ohio	138,218	\$205,564

Oklahoma	74,943	\$108,032
Oregon	7,204	\$12,311
Pennsylvania	175,184	\$236,436
Rhode Island	16,228	\$17,250
South Carolina	74,249	\$89,683
South Dakota	65,612	\$92,592
Tennessee	600,631	\$1,319,369
Texas	2,247,327	\$4,231,944
Utah	52,297	\$75,367
Vermont	8,847	\$8,371
Virginia	106,375	\$99,824
Washington	975,756	\$2,295,478
West Virginia	9,772	\$11,044
Wisconsin	71,325	\$71,483
Wyoming	53,944	\$70,032
Other areas [1]	75,646	\$263,853

Footnotes at end of the table.

[1] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. Government employees.

NOTES: (a) The data in the table were compiled from a data file containing all Tax Year 2007 individual income tax returns filed and processed through the IRS Individual Master File system during Calendar Year 2008. Returns for prior years processed during Calendar Year 2008 are not included in this tabulation. Therefore, the totals in this tabulation will differ from the state data that are shown in the Spring 2009 issue of the SOI Bulletin and on the IRS website.

- (b) Classification by state was based on the address used on the return. Usually this address is the taxpayer's home address. However, some taxpayers may have used the address of a tax attorney or accountant, or a place of business, and that address could be in a different state than the taxpayer's home. State detail may not add to United States total due to rounding.
- (c) Data on the IRS Masterfile System are used for tax issues and not statistical purposes. Therefore, these data may contain anomalies.

Source: Internal Revenue Service, Statistics of Income Division, December 2009

<sup>\*\*</sup> Data deleted to prevent disclosure of information for specific taxpayers.